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Counsel for Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:	)	
	)	
EASY STREET HOLDING, LLC, <i>et al.</i> ,	)	Bankruptcy Case No. 09-29905
	)	Jointly Administered with Cases
Debtors.	)	09-29907 and 09-29908
	)	
Address: 201 Heber Avenue	)	Chapter 11
Park City, UT 84060	)	
	)	Honorable R. Kimball Mosier
Tax ID Numbers:	)	
35-2183713 (Easy Street Holding, LLC),	)	
20-4502979 (Easy Street Partners, LLC), and	)	[FILED ELECTRONICALLY]
84-1685764 (Easy Street Mezzanine, LLC)	)	
	)	

**DECLARATION OF JAY C. NIEDERHAUSER PURSUANT TO 11 U.S.C. § 329(a)  
AND FED. R. BANKR. P. 2014(a) AND 2016(a) IN SUPPORT OF DEBTORS'  
APPLICATION PURSUANT TO SECTION 327(a) OF THE BANKRUPTCY CODE  
TO EMPLOY NIEDERHAUSER & DAVIS, LLC AS ACCOUNTANTS**

The undersigned, Jay C. Niederhauser, hereby declares as follows:

1. I am a partner in Niederhauser & Davis, LLC (“Niederhauser & Davis”). I am a licensed certified public accountant in Utah and Texas, a member of the American Institute of Certified Public Accountants, and the Utah Association of Certified Public Accountants. To the best of my knowledge based upon the inquiries described below, the following statements are true.

2. Employment by the Debtors. Niederhauser & Davis was employed by Easy Street Partners, LLC (“Partners”), Easy Street Mezzanine, LLC (“Mezzanine”), and Easy Street Holding, LLC (“Holding”) (together, Partners, Mezzanine, and Holding will be referred to as the “Debtors”) beginning on February 15, 2010 to provide tax accounting for the Debtors. The tax accounting and tax return preparation was required on an expedited basis and was largely completed between February 15, 2010 and April 15, 2010.

3. Materials Reviewed Regarding Possible Connections. I have received from the Debtors and reviewed the following materials, which contain names and addresses of creditors, members, and other parties: (a) a list of creditors of the Debtors, including secured creditors, and (b) the identity of Holding’s members and the owners of Holding’s members. I have requested that Niederhauser & Davis’ staff conduct conflicts checks on the names of these entities.

4. Determination of Connections with Parties in Interest. I have, based on information I have been able to obtain so far, determined that Niederhauser & Davis has the connections listed below with the Debtors and other parties specified in Bankruptcy Rule 2014(a). Niederhauser & Davis currently represents the following parties in interest in matters unrelated to the Debtors’ Chapter 11 cases. As more fully set forth below, I believe that none of these connections should disqualify Niederhauser & Davis from being employed by the Debtors.

a. Union Square Home Owners, an unsecured creditor of Partners, for which Niederhauser & Davis prepares income tax returns.

b. Shaner Design, Inc., an unsecured creditor of Partners, for which Niederhauser & Davis prepares income tax returns.

c. Luxury Residence Group, is an unsecured creditor of Partners, for which Niederhauser & Davis assists with accounting services and prepares information for tax returns. A principal of Luxury Residence Group is Carrie Shoaf, who is married to William Shoaf, a co-manager of Partners. Niederhauser & Davis also provides tax preparation services for C. Shoaf, Inc., an S-corporation whose principal is Carrie Shoaf.

d. Cloudnine Resorts, LLC, is an entity controlled by William Shoaf, a co-manager of Partner. Niederhauser & Davis prepares income tax returns for Cloudnine Resorts, LLC and related parties.

5. United States Trustee. Insofar as I am aware, Niederhauser & Davis has no connections with the office of the United States Trustee or its staff which prevent Niederhauser & Davis' employment as counsel for the Debtor.

6. Equity Security Holder Status. Niederhauser & Davis is not and has not been an equity security holder of the Debtors.

7. Insider Status. Niederhauser & Davis is not and has not been an insider of the Debtors. Neither Niederhauser & Davis nor any of its members is or has been a member or manager of the Debtors person in control of the Debtors in a partnership in which any of the Debtors is a general partner, or relative of a member, manager, or person in control of the Debtors.

8. Investment Banker Status. Niederhauser & Davis is not and has not been an investment banker for any outstanding security of the Debtors or an accountant for such an investment banker in connection with the offer, sale, or issuance of a security of a Debtors.

9. Director/Officer/Employee Status. Niederhauser & Davis is not and has not been a director, officer, or employee of any of the Debtors or of an investment banker specified in 11 U.S.C. § 101(14)(B) or (C).

10. Materially Adverse Interest Status. Insofar as I have been able to determine and as explained above, Niederhauser & Davis does not have an interest materially adverse to the interest of the Debtor's estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or an investment banker of any security of the Debtors or for any other reason.

11. Section 327(a) Status. Based upon the foregoing, insofar as I have been able to determine, Niederhauser & Davis does not hold or represent an interest adverse to the estate and is a disinterested person, all within the meaning of 11 U.S.C. § 327(a), and the proposed employment of Niederhauser & Davis is proper under 11 U.S.C. §§ 327(a), (c) and 1107(b).

12. Rule 5002 Status. I believe that Niederhauser & Davis has no disqualifying connections within the meaning of Bankruptcy Rule 5002, which provides that a bankruptcy judge may not approve the employment of a person as a professional pursuant to section 327 if that person is or has been so connected with such judge as to render the employment improper.

13. Rule 2016(b) Information. In the year prior to September 14, 2009, Niederhauser & Davis has not provided accounting services to the Debtors. Niederhauser & Davis has not been paid any amounts in connection with these cases and has not agreed to share compensation or reimbursement other than with shareholders and associates of Niederhauser & Davis as

permitted by section 504 of the Bankruptcy Code. Subject to the Court's approval of fees and expenses under applicable bankruptcy law, Niederhauser & Davis will charge the Debtor for its accounting services on an hourly basis in accordance with its ordinary and customary hourly rates for cases of this nature as in effect on the date services are rendered. The hourly billing rates for accountants who may be involved in Niederhauser & Davis's representation of the Debtors range from \$80.00 to \$200.00, and for paraprofessionals, \$55.00 to \$70.00.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States that the foregoing statements are true and correct.

DATED this 15<sup>th</sup> day of July, 2010.

/s/ Jay C. Niederhauser  
Jay C. Niederhauser, Principal  
Niederhauser & Davis  
Proposed Accountants for Debtors and  
Debtors in Possession

**CERTIFICATE OF SERVICE**

I hereby certify that on this 15th day of July, 2010, I caused to be served the Declaration of Jay C. Niederhauser in Support Debtors' Application to Employ Niederhauser & Davis, LLC as Accountants via ECF notification, electronic mail and/or first-class mail, postage prepaid, on the following parties:

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/s/ Kristin Hughes

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